

EXHIBIT A

Transaction Field Audit Bureau - Metro-NYC Regional Office
Audit Division/Unit, Floor 4, 15 MetroTech Center, Brooklyn, NY 11201-3826

July 11, 2018

Century 21 Department Stores LLC
22 Cortlandt St
New York, NY 10007

Sally

Initial Here

Taxpayer ID: [REDACTED]
Audit Period: 12/01/2015 - 05/31/2018
Tax Article(s): 28 & 29
Case ID(s): X187212438

We've scheduled an audit of your New York State Sales and Use Tax records.

A Tax Department auditor will be at your place of business on **August 7, 2018 at 9:30 AM**. Please call your auditor, **Mrs. Vita Vasilenko**, at **(718) 208-1525** to confirm this initial conference, and to provide directions to your place of business. Please confirm receipt of this Information Document Request (IDR) by either contacting your auditor by phone at the number listed below or returning an initialed copy of this letter. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

What to expect

In a sales and use tax audit, Tax Department auditors will review your books and records to confirm that you've complied with all applicable tax laws. At the initial conference, the auditor can answer any questions you may have about the audit process.

To learn more, see the enclosed Publication 130F, *The New York State Tax Audit—Your Rights and Responsibilities* and Publication 900, *Important Information for Business Owners*.

Who should attend

Any of your business's officers or employees who are familiar with your business operations should attend the initial conference. If you've authorized someone to appear on your behalf during the audit, make sure that they bring a completed Power of Attorney (Form POA-1, available on our website, www.tax.ny.gov) to the meeting.

What books and records you must provide

You must show any and all documentation in auditable form and electronic form (if available) which supports the returns as filed. The enclosed IDR describes the books and records that you must have available at the initial conference. Please record the date each item is provided to the auditor in the "Date(s) Provided" column. Please also note what items are unavailable.

If records are voluminous, please discuss the IDR with the auditor. Audit techniques, as described in Pub 130F, can also be discussed at that time. The auditor may ask you to provide only a few items at the initial conference, or they may ask for specific records and information **in addition** to the items on the IDR.

Be sure to have **all exemption certificates** available at the initial conference. The auditor may **disallow** any certificates that:

- you do not provide; or
- are not properly completed.

Other taxes

This audit will focus on **sales and use tax**. In the course of the audit, we may learn of issues regarding other kinds of taxes, such as personal income tax or corporation tax. If so, the Tax Department may expand the scope of the audit and conduct a multi-tax audit or a separate tax audit. If so, you must provide the auditors with records pertaining to these other taxes.

Communication by secure e-mail

The Tax Department's secure e-mail program allows taxpayers and their representatives to communicate electronically with auditors and to transfer data files quickly and securely. Please let your auditor know if you're interested in registering for the program.

Questionnaire

We've enclosed one or more questionnaires requesting information about your business. Please fill them out and return them by mail to the address above. You may also complete the forms and give them to the auditor at the initial conference. The information that you provide on the questionnaires will help the audit process.

Supervisor name: **Mr. William Frederick**

Supervisor phone: (347) 390-7297

Enclosures: Assistance Information Flasher
Information Document Request #01
Publication 130F
Publication 900
Computer Audit Feasibility Questionnaire
Responsible Person Questionnaire
Sales Tax Questionnaire